

File Transfer Protocol

You can submit your transmittal report through the Internet using File Transfer Protocol (FTP). Refer to page 8—49.

Computer Diskette

You can submit your transmittal report on a 3.5-inch computer diskette. To report in this way, use a personal computer, save an electronic file in a format DRS will accept, then mail the computer diskette to ESS. Refer to page 8—52.

Dataset to DIS

If you have access to the Department of Information Services' (DIS) mainframe computer, you can submit your transmittal report as a dataset. See page 8—56.

Manual (Paper) Reporting

You can use a preprinted paper report sent to you each month by DRS. To report in this way, make corrections, changes, or additions using pen (red preferred) or typewriter on the manual transmittal report and mail it back to ESS. Refer to page 8—84.

Stopping Your Reporting

Do *not* simply stop sending the transmittal report. DRS expects to receive at least one transmittal report from you each month. If you no longer have any members or participants to report, contact ESS for instructions on how to stop reporting.

When to Report Information

Deferred Compensation Program

The DCP transmittal report must reflect participants' deferral information as of each payday. Employers with more than one payday in a month must submit a DCP transmittal report for each payday. One exception to this rule applies to bi-weekly payroll cycles. (DRS expects only two reports—even for the two months that have three pay dates.)

Retirement Systems

The regular transmittal report must reflect the reportable compensation paid to retirement system members during the month being reported. *Compensation must be identified by the month and year in which it is earned. Report compensation as earned, not as paid.* (The earning period field allows employers to record when the compensation was earned.)

Employers with more than one payroll cycle in a month can submit a transmittal report once a month or with each payroll cycle. Employers need to contact ESS to arrange the transition from one report per month to multiple reports. The following pages provide examples of transmittal reporting of retirement contributions for the different payroll cycles. The examples below are intended to explain only when information should be reported and does not reflect the multiple record layout.

Monthly Payroll Cycles

Example #1:

Your payroll cycle is set so an employee is paid on January 31 for work performed from January 1—31. You pay compensation in the same month in which it is earned.

Figure 8-1 shows how you can report the employee using one line of the transmittal. Use a January earning period to report the compensation earned from January 1—31. Report this information on the January transmittal due to DRS by February 15.

Washington State Department of Retirement Systems										Member Earnings Transmittal Report-MRL									
Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name				Prepared by				Telephone				Page				
1234	P 1	01/2001 R 01/01	Example, City of				Dawn Riley				(360) 123-4567				1				
Member Information						Earnings Information													
						Earning Period	Status	Compensation	Member Contributions		Employer (DB) Contributions		Hour/ Days	Begin Date		End Date			
SSN: 123 45 6789 Name: Doe, Jane						01	01	A	4953	00	297	18	231	31	170	0			
Gender: F Birth: 12/12/40 Type: 03 Name Chg: Y or N																			
Address: Add Chg: Y or N																			
City State: Zip:																			
Investment Program Rate Option: Tax Status:																			
Choice/Transfer Date: Plan Choice:																			

Figure 8-1

Example #2:

Your payroll cycle is set so that an employee is paid on February 28 for work performed from January 16—February 15. You pay compensation in one month that is earned in two different months (or earning periods).

As shown in Figure 8-2, you must report the employee using two lines on the transmittal. On one line, use a January earning period to report the compensation earned from January 16—31. On a second line, use a February earning period to report the compensation earned from February 1—15. This report would be for the reporting period of February due to DRS by March 15.

Washington State Department of Retirement Systems

Member Earnings Transmittal Report-MRL

Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name	Prepared by	Telephone	Page
1234	P 1	02/2001 R 01/01	Example, City of	Dawn Riley	(360) 123-4567	1

Member Information	Earnings Information														
	Earning Period	Status	Compensation	Member Contributions	Employer (DB) Contributions	Hour/ Days	Begin Date	End Date							
SSN: 234 56 7890 Name: Moe, Joe	01	01	A	2000	00	48	60	93	40	80	0				
Gender: M Birth: 07/28/55 Type: 03 Name Chg: Y or N	02	01	A	2000	00	48	60	93	40	80	0				
Address: Add Chg: Y or N															
City: State: Zip:															
Investment Program Rate Option: Tax Status:															
Choice/Transfer Date: Plan Choice:															

Figure 8-2

The transmittal for the reporting period of March would be due to DRS April 15 and would have the compensation earned from February 16—28 and from March 1—15, as shown in Figure 8-3.

Washington State Department of Retirement Systems

Member Earnings Transmittal Report-MRL

Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name	Prepared by	Telephone	Page
1234	P 1	03/2001 R 01/01	Example, City of	Dawn Riley	(360) 123-4567	1

Member Information	Earnings Information														
	Earning Period	Status	Compensation	Member Contributions	Employer (DB) Contributions	Hour/ Days	Begin Date	End Date							
SSN: 234 56 7890 Name: Moe, Joe	02	01	A	2000	00	48	60	93	40	80	0				
Gender: M Birth: 07/28/55 Type: 03 Name Chg: Y or N	03	01	A	2000	00	48	60	93	40	80	0				
Address: Add Chg: Y or N															
City: State: Zip:															
Investment Program Rate Option: Tax Status:															
Choice/Transfer Date: Plan Choice:															

Figure 8-3

Bi-Weekly Payroll Cycles

Example #3:

Your payroll cycle is set so that an employee is paid on February 13 for work performed from January 25—February 7 and is paid on February 28 for work performed from February 8—21. You pay compensation in one month that is earned in two different months (or earning periods).

In this case, you must report the employee using two lines on the transmittal, as shown in Figure 8-4. On one line use a January earning period to report the compensation earned from January 25—31. On a second line, use a February earning period to report the compensation earned from February 1—21. Report this information on the February transmittal due to DRS by March 15.

Chapter 8: Transmittal Reporting

Washington State Department of Retirement Systems										Member Earnings Transmittal Report-MRL										
Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name				Prepared by				Telephone				Page					
1234	P	1	02/2001	R	01/01	Example, City of				Dawn Riley				(360) 123-4567				1		
Member Information						Earnings Information														
						Earning Period	Status	Compensation	Member Contributions		Employer (DB) Contributions		Hour/ Days		Begin Date		End Date			
SSN: 123 45 6789 Name: Doe, Jane						01	01	A	1000	00	24	30	46	70	40	0				
Gender: F Birth: 12/12/55 Type: 03 Name Chg: Y or N						02	01	A	3000	00	72	90	140	10	120	0				
Address: Add Chg: Y or N																				
City State: Zip:																				
Investment Program Rate Option: Tax Status:																				
Choice/Transfer Date: Plan Choice:																				

Figure 8-4

Compensation earned from February 22—March 7 and paid on March 13 is reported on two lines as shown in Figure 8-5. On one line, use a February earning period to report the compensation earned from February 22—28. On a second line, use a March earning period to report the compensation earned from March 1—21. These earnings are reported on the March transmittal due to DRS by April 15.

Washington State Department of Retirement Systems										Member Earnings Transmittal Report-MRL										
Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name				Prepared by				Telephone				Page					
1234	P	1	03/2001	R	01/01	Example, City of				Dawn Riley				(360) 123-4567				1		
Member Information						Earnings Information														
						Earning Period	Status	Compensation	Member Contributions		Employer (DB) Contributions		Hour/ Days		Begin Date		End Date			
SSN: 123 45 6789 Name: Doe, Jane						02	01	A	1000	00	24	30	46	70	40	0				
Gender: F Birth: 12/12/55 Type: 03 Name Chg: Y or N						03	01	A	3000	00	72	90	140	10	120	0				
Address: Add Chg: Y or N																				
City State: Zip:																				
Investment Program Rate Option: Tax Status:																				
Choice/Transfer Date: Plan Choice:																				

Figure 8-5

Note: The bi-weekly examples above can be applied to semi-monthly payroll cycles. As previously stated, reports are due on the 15th of each month, but DRS recommends employers submit reports as of each payday.

Making Corrections to the Transmittal Report

Corrections on your Transmittal Report

Deferred Compensation Program

If the deducted deferral amount is not equal to the preprinted (expected) amount, draw a line through the preprinted amount using a pen (red preferred) or a typewriter and enter the amount that was deducted below the preprinted amount.

To adjust a DCP participant's deferral, determine the current deduction. Then add to or subtract from this amount to determine the appropriate amount to deduct/report to DRS. Employers should communicate with DRS staff before making this type of adjustment.

Retirement Systems

You can make corrections on your transmittal report, or use WBET or the Transmittal Correction form (TC) to submit changes at any time during the month. Automated corrections can be submitted using any of the automated methods available.

Two methods may be used to make corrections via the transmittal report. They are the "reverse and reenter" method and the "adding/subtracting" method.

The preferred method is the reverse and reenter method. Using this method creates a record of your correction, an audit trail, which makes it easier for others to identify when and how a correction was made.

The adding/subtracting method allows you to use a single line to make a correction. This method can be used to correct errors in reported compensation, contributions or service.

Note: To correct member contributions in Plan 3, use the current salary and rate to determine the current deduction. Then add to or subtract from this amount to determine the appropriate amount to deduct/report to DRS. As of March 1, 2002, DRS can process negative defined contributions up to 80 percent of all previously reported contributions, via the transmittal report. If you need to back out more than 80 percent, the amount is greater than \$1,500.00 or the member is withdrawn, contact ESS.

Reverse and Reenter Method for Manual Reporting

Example:

- On one blank line of the report, enter information for the employee exactly as you had reported it originally. Use brackets “[]” or a negative sign “-” to indicate negative amounts. See Figure 8-6.

Note: If you are correcting information for a *nontaxed period*, the information may have been changed by DRS when your regular transmittal report was processed. Be sure to back out the information *the same as it was changed by DRS*. If you are correcting a *taxed period*, back out the information exactly as it was reported originally.

- On a second blank line, reenter the correct information for the employee.
- Make any adjustments necessary to the page, plan and system totals.

Washington State Department of Retirement Systems										Member Earnings Transmittal Report-MRL									
Rpt Grp	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name				Prepared by				Telephone				Page				
1234	P	1	03/2001	R	01/01	Example, City of				Dawn Riley				(360) 123-4567				1	
Member Information						Earnings Information													
						Earning Period	Status	Compensation		Member Contributions		Employer (DB) Contributions		Hour/ Days	Begin Date		End Date		
SSN: 123 45 6789 Name: Doe, Jane						02	01	A	-1000	00	-24	30	-46	70	-40	0			
Gender: F Birth: 12/12/55 Type: 03 Name Chg: Y or N						02	01	A	3000	00	26	40	53	10	120	0			
Address: Add Chg: Y or N																			
City State: Zip:																			
Investment Program Rate Option: Tax Status:																			
Choice/Transfer Date: Plan Choice:																			

Figure 8-6

Reverse and Reenter for Automated Reporting

Example:

First, enter a *reversing* transaction:

- Enter the month, year, status code and type code of the earning period you want to correct.
- Enter negative amount in the COMPENSATION, MEMBER CONTRIBUTIONS, EMPLOYER CONTRIBUTIONS and HOURS/DAYS fields to back out the incorrect reporting.

Note: If you are correcting information for a *nontaxed period*, the information you reported may have been changed by DRS when your transmittal was processed. Be sure to back out the information *the same as it was changed by DRS*. If you are correcting reporting for a *taxed period*, back out the information as it was reported originally.

Second, enter the *correcting* transactions:

- Enter the month, year, status code and type code of the earning period you want to correct.
- Enter the correct, positive amounts in the COMPENSATION, MEMBER CONTRIBUTIONS, EMPLOYER CONTRIBUTIONS and HOURS/DAYS fields.
- Adjust the summary record (or summary page) totals as necessary.

Adding/Subtracting Method for Manual Reporting

Example:

- On a blank line of the form, enter member information in the SSN, NAME and TYPE fields.
- In the EARNING PERIOD field, enter the applicable month and year for the earning period being corrected.
- In the STATUS field, enter the applicable status code for the earning period being corrected.
- In the COMPENSATION, MEMBER CONTRIBUTIONS, EMPLOYER CONTRIBUTIONS and HOURS/DAYS fields, add to or subtract from the previously reported amounts to adjust the reported total.

Note: As shown in Figure 8-7, if an employee earned \$220.00 more than was reported and worked an additional eight hours, the compensation, contributions, and service would need to be adjusted upward.

Washington State Department of Retirement Systems						Member Earnings Transmittal Report-MRL														
Rpt Grp (Dept)	Syst/Plan	Rpt Per/Type/Ver/Expt	Employer Name			Prepared by			Telephone			Page								
1234	P	1	03/2001	R	01/01	Example, City of			Dawn Riley			(360) 123-4567	1							
Member Information						Earnings Information														
						Earning Period	Status	Compensation	Member Contributions	Employer (DB) Contributions	Hour/ Days	Begin Date	End Date							
SSN: 123 45 6789 Name: Doe, Jane						02	01	A	220	00	5	34	10	27	8	0				
Gender: F Birth: 12/12/55 Type: 03 Name Chg: Y or N						03	01	A	3000	00	26	40	53	10	120	0				
Address: Add Chg: Y or N																				
City State: Zip:																				
Investment Program Rate Option: Tax Status:																				
Choice/Transfer Date: Plan Choice:																				

Figure 8-7

- At the bottom of the report, enter the page, plan and system totals. Complete the necessary employer profile information in the header.

Note: DRS recommends using one of the automated methods to submit correction reports, rather than using the paper TC form.

Adding/Subtracting for Automated Reporting

Example:

- Enter the month and year of the earning period you want to correct.
- Add to or subtract from the previously reported hours/days of service to correctly adjust the total.

Note: If hours of service were reported as 132.0 and should have been reported as 140.0, report *positive* hours of 8.0.

- Adjust the summary record (or summary page) totals as necessary.

Corrections using the Transmittal Correction Form

The preferred method for making corrections is to use WBET, but you can use a Transmittal Correction form (TC) to make corrections to your transmittal reporting (excluding DCP reporting). Because a TC can be sent to DRS at any time during the month, it is usually the quickest method to use to make corrections to your transmittal report. The same two methods for making the corrections to your transmittal report are used for the TC. The methods are “reverse and reenter” and “adding/subtracting.”

Reverse and Reenter Method for TC

Example:

- Complete the necessary employer profile information in the header.
- On one blank line, enter information for the employee exactly as you had reported it originally. Use brackets “[]” or a negative sign “-” to indicate negative amounts. See Figure 8-8.

Note: If you are correcting reporting for a *nontaxed period*, the information you reported may have been changed by DRS when your regular transmittal report was processed. Be sure to back out the information *the same as it was changed by DRS*. If you are correcting a *taxed period*, back out the information exactly as it was reported originally.

On a second blank line, reenter the correct information for the employee.

Washington State Department of Retirement Systems														Transmittal Correction Report																																												
Rpt Type	Rpt Grp (Dept)	System	Plan	Employer Name	Prepared by	Telephone	Page																																																			
C	1234	P	2	Example, City of	Dawn Riley	(360) 123-4567	1																																																			
Member Information					Earnings Information																																																					
					Earning Period	Status	Compensation	Member Contributions	Employer (DB) Contributions	Hour/ Days	Begin Date	End Date																																														
SSN: 123 45 6789 Name: Doe, Jane					01	01	A	-4953	00	-297	18	-231	31	-170	0																																											
Gender: F Birth: 12/12/40 Type: 03 Name Chg: Y or N					01	01	A	4500	00	39	60	79	85	165	0																																											
Address: Add Chg: Y or N																																																										
City State: Zip:																																																										
Investment Program Rate Option: Tax Status:																																																										
Choice/Transfer Date: Plan Choice:																																																										
Figure 8-8					<table border="1"> <tr> <td>Page Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Plan Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>System Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									Page Total															Plan Total															System Total														
Page Total																																																										
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System Total																																																										
					Mail this form to: Department of Retirement Systems Employer Support Services PO Box 48380 Olympia, WA 98504-8380																																																					

- At the end of the TC report, enter page, plan and system totals.

Adding/Subtracting Method for TC

Example:

- Complete the necessary employer profile information in the header.
- On a blank line of the form, enter member information in the SSN, NAME and TYPE fields.
- In the EARNING PERIOD field, enter the applicable month and year for the earning period being corrected.
- In the STATUS field, enter the applicable status code for the earning period being corrected.
- In the COMPENSATION, MEMBER CONTRIBUTIONS, EMPLOYER CONTRIBUTIONS and HOURS/DAYS fields, add to or subtract from the previously reported amounts to adjust the reported total.

Note: As shown in Figure 8-9, an employee earned \$220.00 more than was reported and worked an additional eight hours, the compensation, contributions and service would need to be adjusted upward.

Washington State Department of Retirement Systems										Transmittal Correction Report									
Rpt Type	Rpt Grp (Dept)	System	Plan	Employer Name				Prepared by				Telephone				Page			
C	1234	P	2	Example, City of				Dawn Riley				(360) 123-4567				1			
Member Information				Earnings Information															
SSN: 123 45 6789 Name: Doe, Jane				Earning Period	Status	Compensation	Member Contributions	Employer (DB) Contributions	Hour/ Days	Begin Date	End Date								
Gender: F Birth: 12/12/40 Type: 03 Name Chg: Y or N				01	01	A	220	00	5	34	10	27	8	0					
Address: Add Chg: Y or N																			
City State: Zip:																			
Investment Program Rate Option: Tax Status:																			
Choice/Transfer Date: Plan Choice:																			
Figure 8-9				Page Total												Mail this form to: Department of Retirement Systems Employer Support Services PO Box 48380 Olympia, WA 98504-8380			
				Plan Total															
				System Total															

- At the end of the report, enter the page, plan and system totals
Complete the necessary employer profile information in the header.

Note: DRS recommends using one of the automated methods to submit correction reports, rather than using the paper TC form.